

JAN K. YAMANE Acting State Auditor

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1

DEPT. COMM. NO. 95

May 18, 2015

The Honorable Ronald D. Kouchi Senate President State Capitol, Room 210 Honolulu, Hawai'i 96813

The Honorable Joseph M. Souki Speaker of the House of Representatives State Capitol, Room 431 Honolulu, Hawai'i 96813

Dear Mr. President and Mr. Speaker:

Pursuant to Section 23-9, Hawai'i Revised Statutes, I am transmitting a copy of our report, Progress, But Transparency Issues Persist: Follow-Up on Recommendations Made in Report No. 12-03, Management Audit of the Natural Energy Laboratory of Hawai'i, Report No. 15-04.

In accordance with Section 93-16, Hawai'i Revised Statutes, we have also transmitted a copy of this report to the Legislative Reference Bureau Library.

The public may view an electronic copy of this report on Tuesday, May 19, 2015 on our agency's website at http://auditor.hawaii.gov/.

Should you have any questions about this report, please do not hesitate to contact my office at 587-0800, or via email at Auditors2@auditor.state.hi.us.

Sincerely,

Jan K. Yamane Acting State Auditor

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c: Legislative Reference Bureau Library Kevin Kuroda, House Sergeant-At-Arms Brian L. Takeshita, House Chief Clerk

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